

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant	:	Hassan Nejad, et al.
Appl. No.	:	10/637,096
Filed	:	August 8, 2003
For	:	PROCESS FLOW FOR BUILDING MRAM STRUCTURES
Examiner	:	George R. Fourson III
Group Art Unit	:	2823

**RESPONSE TO OFFICE ACTION MAILED SEPTEMBER 22, 2006**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This paper is responsive to the Office Action of September 22, 2006 ("Office Action").

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.